

Listing of Claims:

This listing of claims replaces all prior versions and listings of claims in the application.

1. (Currently amended) A processing aid for a vinyl chloride resin having specific viscosity η_{sp} of at least 0.5, which is obtained by polymerizing

1 to 50 parts by weight of a monomer mixture (B) comprising 0 to 49% by weight of methyl methacrylate,

51 to 100% by weight of at least one monomer selected from the group consisting of a methacrylate ester except methyl methacrylate and an acrylate ester, and

0 to 20 % by weight of a vinyl monomer copolymerizable therewith,

in the presence of a latex of a (co)polymer having specific viscosity of at least η_{sp} 0.7, which is obtained by polymerizing in emulsion 99 to 50 parts by weight of a monomer mixture (A) comprising

51 to 100% by weight of methyl methacrylate,

0 to 49 % by weight of at least one monomer selected from the group consisting of a methacrylate ester except methyl methacrylate and an acrylate ester, and

0 to 20 % by weight of a vinyl monomer copolymerizable therewith,

wherein the total amount of (A) and (B) is 100 parts by weight,

and wherein specific viscosity is measured at 30°C using Ubbelohde's Viscometer on 0.1 g of polymer dissolved in 100 mL chloroform.

2. (Original) The processing aid of Claim 1, wherein the processing aid for a vinyl chloride resin is a processing aid for a vinyl chloride resin containing a foaming agent.

3. (Original) A vinyl chloride resin composition comprising 100 parts by weight of a vinyl chloride resin and 0.1 to 30 parts by weight of the processing aid of Claim 1.

4. (Original) A vinyl chloride resin composition containing a foaming agent comprising 100 parts by weight of a vinyl chloride resin, 0.1 to 30 parts by weight of the processing aid of Claim 1 and a foaming agent.